

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K/A
(Amendment No. 1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2022

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE TRANSITION PERIOD FROM _____ TO _____

Commission File Number 001-40808

Greenidge Generation Holdings Inc.

(Exact name of Registrant as specified in its Charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

135 Rennell Drive, 3rd Floor Fairfield, CT

(Address of principal executive offices)

86-1746728

(I.R.S. Employer
Identification No.)

06890

(Zip Code)

Registrant's telephone number, including area code: (315) 536-2359

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol	Name of each exchange on which registered
Class A Common Stock, \$0.0001 par value	GREE	The Nasdaq Global Select Market
8.50% Senior Notes due 2026	GREEL	The Nasdaq Global Select Market

Securities registered pursuant to Section 12(g) of the Act: **None**

Indicate by check mark if the Registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the Registrant is not required to file reports pursuant to Section 13 or 15(d) of the Act. Yes No

Indicate by check mark whether the Registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the Registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (\$232.405 of this chapter) during the preceding 12 months (or for such shorter period that the Registrant was required to submit such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
Emerging growth company	<input checked="" type="checkbox"/>		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements.

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b).

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

Based on the closing stock price of \$2.54 on June 30, 2022, the last business day of the registrant's most recently completed second fiscal quarter, the aggregate market value of the voting common equity held by nonaffiliates of the registrant was \$35,114,779.

As of March 30, 2023, the Registrant had 31,271,755 shares of Class A common stock, \$0.0001 par value per share, outstanding and 28,526,372 shares of Class B common stock, \$0.0001 par value per share, outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

None.

Auditor Name

Armanino, LLP

Auditor Firm ID

PCAOB ID:32

Auditor Location

Dallas, Texas

Explanatory Note

The purpose of this Amendment No. 1 (the "Amendment") to the Annual Report on Form 10-K of Greenidge Generation Holdings Inc. (the "Company") for the year ended December 31, 2022 (the "Original Form 10-K") is to re-file the consent of the Company's independent registered public accounting firm. In connection with the filing of this Amendment, the Company is also including with this Amendment certain currently dated certifications. Except as otherwise set forth in this Explanatory Note, no other information included in the Original Form 10-K is amended or changed by this Amendment.

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES.

The exhibits listed in the following Exhibit Index are filed or furnished with or incorporated by reference in this Annual Report.

EXHIBIT INDEX

Exhibit Number	Description
2.1+	Agreement and Plan of Merger, dated as of March 19, 2021, among Greenidge Generation Holdings Inc., Support.com, Inc. and GGH Merger Sub, Inc. (incorporated by reference to Annex A to the proxy statement/prospectus forming part of the Registration Statement on Form S-4 filed on May 4, 2021).
3.1	Second Amended and Restated Certificate of Incorporation of the Company (incorporated by reference to Exhibit 3.1 to the Company's Registration Statement on Form S-8 filed on October 31, 2022).
3.2	Amended and Restated Bylaws of Greenidge Generation Holdings Inc. (incorporated by reference to Exhibit 3.2 to the Registration Statement on Form S-4 filed on July 16, 2021).
4.1	Indenture dated as of October 13, 2021 between Greenidge Generation Holdings Inc. and Wilmington Savings Fund Society, FSB, as trustee (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed on October 13, 2021).
4.2	First Supplemental Indenture dated as of October 13, 2021 between Greenidge Generation Holdings Inc. and Wilmington Savings Fund Society, FSB, as trustee (incorporated by reference to Exhibit 4.2 to the Company's Current Report on Form 8-K filed on October 13, 2021).
4.3	Form of 8.50% Senior Note due 2026 (included as Exhibit A to Exhibit 4.2 above).
4.4	Stock Purchase Warrant, dated September 14, 2021 (incorporated by reference to Exhibit 4.4 to the Company's Quarterly Report on Form 10-Q filed on November 15, 2021).
4.5	Form of Registration Rights Agreement, dated January 29, 2021 (incorporated by reference to Exhibit 4.1 to the Registration Statement on Form S-4 filed on May 4, 2021).
4.5A	Form of Right of First Refusal and Co-Sale Agreement, dated January 29, 2021 (incorporated by reference to Exhibit 4.2 to the Registration Statement on Form S-4 filed on May 4, 2021).
4.5B	Form of Registration Compliance Agreement dated September 1, 2021 (incorporated by reference to Exhibit 4.4 to the Company's Registration Statement on Form S-1 filed on September 1, 2021).
4.5C	Investor Agreement by and between 210 Capital, LLC and Greenidge Generation Holdings Inc. filed on September 9, 2021 (incorporated by reference to Exhibit 4.5 to the Company's Registration Statement on Form S-1 filed on September 14, 2021).
4.6	Description of Registrant's Securities Investor Agreement by and between 210 Capital, LLC and Greenidge Generation Holdings Inc. filed on September 9, 2021 (incorporated by reference to Exhibit 4.6 to the Company's Annual Report on Form 10-K filed on March 31, 2022).
10.1+	Purchase and Sale Agreement, dated October 21, 2021, between LSC Communications MCL LLC and 300 Jones Road LLC. (incorporated by reference to Exhibit 10.8 to the Company's Registration Statement on Form S-1 filed on December 1, 2021).
10.2†	Greenidge Generation Holdings Inc. 2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registration Statement on Form S-1/A filed on September 14, 2021).
10.3†	Form of Stock Option Agreement for Greenidge Generation Holdings Inc. 2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.2 to the Registration Statement on Form S-4 filed on May 4, 2021).

- 10.4† [Form of Restricted Stock Award Agreement for Greenidge Generation Holdings Inc. 2021 Equity Incentive Plan \(incorporated by reference to Exhibit 10.3 to the Registration Statement on Form S-4 filed on May 4, 2021\).](#)
- 10.5† [Form of Restricted Stock Unit Award Agreement for the Greenidge Generation Holdings Inc. 2021 Equity Incentive Plan \(incorporated by reference to Exhibit 10.7 to the Company's Quarterly Report on Form 10-Q filed on November 15, 2021\).](#)
- 10.6† [Executive Employment Agreement, dated November 12, 2021, between Greenidge Generation Holdings Inc. and Robert Loughran \(incorporated by reference to Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q filed on November 15, 2021\).](#)
- 10.7 [Agreement between Greenidge Generation and Empire Pipeline Inc. \(incorporated by reference to Exhibit 10.7 to the Registration Statement on Form S-4/A filed on June 25, 2021\).](#)
- 10.8 [Purchase Agreement, dated as of September 15, 2021, between Greenidge Generation Holdings Inc. and B. Riley Principal Capital, LLC \(incorporated by reference to Exhibit 10.1 to the Report on Form 8-K furnished on September 15, 2021\).](#)
- 10.9 [Form of Indemnification Agreement with Directors and Officers of Greenidge Generation Holdings Inc. \(incorporated by reference to Exhibit 10.6 to the Company's Quarterly Report on Form 10-Q filed on November 15, 2021\).](#)
- 10.10† [Executive Employment Agreement, dated November 15, 2021, between Greenidge Generation Holdings Inc. and Terence Burke \(incorporated by reference to Exhibit 10.12 to the Company's Annual Report on Form 10-K filed on March 31, 2022\).](#)
- 10.11†+ [Letter Agreement, dated December 28, 2021, between Greenidge Generation Holdings Inc. and Jeffrey Kirt \(incorporated by reference to Exhibit 10.14 to the Company's Annual Report on Form 10-K filed on March 31, 2022\).](#)
- 10.12† [Bridge Promissory Note, dated March 18, 2022, by Greenidge Generation Holdings Inc., as borrower, in favor of B. Riley Commercial Capital, LLC \(incorporated by reference to Exhibit 10.1 to the Report on Form 8-K filed on March 24, 2022\).](#)
- 10.13 [Master Equipment Finance Agreement, dated as of March 21, 2022, by and among GTX Gen 1 Collateral LLC, GNY Collateral LLC, GSC Collateral LLC, Greenidge Generation Holdings, Inc., each guarantor party thereto, and NYDIG ABL LLC, as lender, servicer and collateral agent \(incorporated by reference to Exhibit 10.2 to the Report on Form 8-K filed on March 24, 2022\).](#)
- 10.14 [Purchase Agreement, dated as of April 7, 2022, between Greenidge Generation Holdings Inc. and B. Riley Principal Capital, LLC \(incorporated by reference to Exhibit 10.1 to the Company's Report on Form 8-K filed on April 8, 2022\).](#)
- 10.15 [Registration Rights Agreement, dated as of April 7, 2022, between Greenidge Generation Holdings Inc. and B. Riley Principal Capital, LLC \(incorporated by reference to Exhibit 10.2 to the Company's Report on Form 8-K filed on April 8, 2022\).](#)
- 10.16 [Amendment No. 1 to Common Stock Purchase Agreement, dated as of April 13, 2022, between Greenidge Generation Holdings Inc. and B. Riley Principal Capital, LLC \(incorporated by reference to Exhibit 10.1 to the Company's Report on Form 8-K filed on April 14, 2022\).](#)
- 10.17 [Amended and Restated Bridge Promissory Note, dated August 10, 2022, by Greenidge Generation Holdings Inc., as borrower, in favor of B. Riley Commercial Capital, LLC \(incorporated by reference to Exhibit 10.6 of the Company's Form 10-Q filed on August 15, 2022\).](#)
- 10.18 [Executive Employment Agreement, dated as of August 15, 2022, by and between Greenidge Generation Holdings Inc. and Dale Irwin \(incorporated by reference to Exhibit 10.7 of the Company's Form 10-Q filed on August 15, 2022\).](#)
- 10.19 [At Market Issuance Sales Agreement, dated September 19, 2022, by and among Greenidge Generation Holdings Inc., B. Riley Securities, Inc. and Northland Securities, Inc. \(incorporated by reference to Exhibit 1.1 to the Company's Registration Statement on Form S-3 filed on September 19, 2022\).](#)
- 10.20 [Amendment No. 1 to At Market Issuance Sales Agreement, dated October 3, 2022, by and among Greenidge Generation Holdings Inc., B. Riley Securities, Inc. and Northland Securities, Inc. \(incorporated by reference to Exhibit 10.1 of the Company's Form 8-K filed on October 4, 2022\).](#)
- 10.21 [Debt Settlement Agreement, dated as of January 30, 2023, by and among Greenidge Generation Holdings Inc., Greenidge Generation LLC, the other Subsidiaries of Greenidge Generation Holdings Inc., and NYDIG ABL LLC \(incorporated by reference to Exhibit 10.1 of the Company's Form 8-K filed on January 30, 2023\).](#)

10.22	Senior Secured Loan Agreement, dated as of January 30, 2023, by and among Greenidge Generation Holdings Inc., Greenidge Generation LLC, the Guarantors from time to time party thereto, the Lenders from time to time party thereto, and NYDIG ABL LLC (incorporated by reference to Exhibit 10.2 of the Company's Form 8-K filed on January 30, 2023).
10.23	Membership Interest and Asset Purchase Agreement, dated January 30, 2023, by and among NYDIG ABL LLC, Greenidge Generation Holdings, Inc., Greenidge Generation LLC, GSC Collateral LLC, and GNY Collateral LLC (incorporated by reference to Exhibit 10.3 of the Company's Form 8-K filed on January 30, 2023).
10.24	Form of Hosting Services Agreement, dated as of January 30, 2023, between Greenidge South Carolina LLC and separate NYDIG subsidiaries (incorporated by reference to Exhibit 10.4 of the Company's Form 8-K filed on January 30, 2023).
10.25	Board Observation Rights Letter, dated as of January 30, 2023, between Greenidge Generation Holding, Inc. and NYDIG ABL LLC (incorporated by reference to Exhibit 10.5 of the Company's Form 8-K filed on January 30, 2023).
10.26	Consent and Amendment No. 1 to Amended and Restated Bridge Promissory Note, dated as of January 30, 2023, between Greenidge Generation Holdings Inc. and B. Riley Commercial Capital, LLC (incorporated by reference to Exhibit 10.6 of the Company's Form 8-K filed on January 30, 2023).
10.27†	Offer Letter, dated October 7, 2022, between Greenidge Generation Holdings Inc. and David Anderson (incorporated by reference to Exhibit 10.27 of the Company's Form 10-K filed on March 31, 2023).
10.28†	Offer Letter, dated October 7, 2022, between Greenidge Generation Holdings Inc. and Scott MacKenzie (incorporated by reference to Exhibit 10.28 of the Company's Form 10-K filed on March 31, 2023).
10.29†	Form of Stock Option Inducement Award Agreement (incorporated by reference to Exhibit 10.29 of the Company's Form 10-K filed on March 31, 2023).
10.30†	Letter Agreement, dated October 10, 2022, between Greenidge Generation Holdings Inc. and Jeffrey Kirt (incorporated by reference to Exhibit 10.27 of the Company's Form 10-K filed on March 31, 2023).
21.1	Subsidiaries of Greenidge Generation Holdings Inc (incorporated by reference to Exhibit 21.1 of the Company's Form 10-K filed on March 31, 2023).
23.1*	Consent of Armanino LLP
24.1	Power of Attorney (included on signature page)
31.1*	Certification of Principal Executive Officer Pursuant to Rules 13a-14(a) and 15d-14(a) under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2*	Certification of Principal Financial Officer Pursuant to Rules 13a-14(a) and 15d-14(a) under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1**	Certification of Principal Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2**	Certification of Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	Inline XBRL Instance Document – the instance document does not appear in the Interactive Data File because XBRL tags are embedded within the Inline XBRL document.
101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

- * Filed herewith
- ** The certifications furnished in Exhibits 32.1 and 32.2 hereto are deemed to accompany this Annual Report on Form 10-K and will not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and are not to be incorporated by reference into any of the Registrant's filings under the Securities Act of 1933, as amended or the Securities Exchange Act of 1934, as amended, irrespective of general incorporation language contained in any such filing.
- + Certain schedules and exhibits have been omitted pursuant to Item 601(a)(5) or Item 601(b)(2) of Regulation S-K. We hereby undertake to furnish copies of the omitted schedule or exhibit upon request by the Securities and Exchange Commission.
- † Management contract or compensatory plan or arrangement.

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this Report has been signed below by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

Name	Title	Date
<u>/s/ David C. Anderson</u> David C. Anderson	Chief Executive Officer (Principal Executive Officer and Director)	April 18, 2023
<u>/s/ Robert Loughran</u> Robert Loughran	Chief Financial Officer (Principal Financial and Accounting Officer)	April 18, 2023
<u>/s/ Andrew M. Bursky*</u> Andrew M. Bursky	Director	April 18, 2023
<u>/s/ Timothy Fazio*</u> Timothy Fazio	Chairman of the Board of Directors	April 18, 2023
<u>/s/ David Filippelli*</u> David Filippelli	Director	April 18, 2023
<u>/s/ Jordan Kovler*</u> Jordan Kovler	Director	April 18, 2023
<u>/s/ Jerome Lay*</u> Jerome Lay	Director	April 18, 2023
<u>/s/ Timothy Lowe*</u> Timothy Lowe	Director	April 18, 2023
<u>/s/ Michael Neuscheler*</u> Michael Neuscheler	Director	April 18, 2023
<u>/s/ George (Ted) Rogers*</u> George (Ted) Rogers	Vice Chairman of the Board of Directors	April 18, 2023
<u>/s/ Daniel Rothaupt*</u> Daniel Rothaupt	Director	April 18, 2023
* By: David C. Anderson Attorney in Fact <u>/s/ David C. Anderson*</u>		April 18, 2023

Armanino LLP
15950 N. Dallas Parkway
Suite 600
Dallas, TX 75248-6685
972 661 1843 main
armaninoLLP.com



Consent of Independent Registered Public Accounting Firm

We hereby consent to the incorporation by reference in the Registration Statements of Greenidge Generation Holdings Inc. listed below and in the related prospectuses of our report dated March 31, 2023, relating to the consolidated financial statements of Greenidge Generation Holdings Inc. and subsidiaries, which appears in this Annual Report on Form 10-K.

1. Registration Statement No. 333-268074 on Form S-8
2. Registration Statement No. 333-267506 on Form S-3
3. Registration Statement No. 333-264366 on Form S-1
4. Registration Statement No. 333-260257 on Form S-8

/s/Armanino^{LLP}
Dallas, Texas
April 18, 2023



An independent firm
associated with Moore
Global Network Limited

**CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 302 OF
THE SARBANES-OXLEY ACT OF 2002**

I, David C. Anderson, certify that:

1. I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K for the year ended December 31, 2022, of Greenidge Generation Holdings Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Date: April 18, 2023 /s/ David C. Anderson

David C. Anderson
Chief Executive Officer
(Principal Executive Officer)

**CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 302 OF
THE SARBANES-OXLEY ACT OF 2002**

I, Robert Loughran, certify that:

1. I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K for the year ended December 31, 2022, of Greenidge Generation Holdings Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Date: April 18, 2023 /s/ Robert Loughran

Robert Loughran
Chief Financial Officer
(Principal Financial Officer)